



REPUBLIC OF NAMIBIA



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE

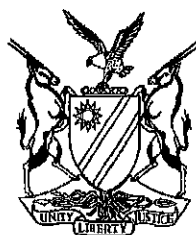
MINISTRY OF GENDER EQUALITY AND CHILD WELFARE

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020

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REPUBLIC OF NAMIBIA



TO THE HONOURABLE SPEAKER OF THE NATIONAL ASSEMBLY

I have the honour to submit herewith my report on the accounts of the Ministry of Gender Equality and Child Welfare for the financial year ended 31 March 2020 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Finance in terms of Section 27(1) of the State Finance Act, 1991, (Act 31 of 1991) to be laid upon the Table of the National Assembly in terms of Section 27(4) of the Act.

WINDHOEK, MARCH 2021

A handwritten signature in black ink, appearing to read 'Junias Etuna Kandjeke'.

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

10/15

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DEFINITIONS

Treasury:	Financial authority in public service. (The department of Government that has control over the collection, management and disbursement of public revenue).
Vote:	Represents an Office/Ministry/Agency.
Appropriation Act:	Estimate of expenditure and revenue for a particular financial year presented to the National Assembly, the Act passed by Parliament.
Appropriation Account:	Government Income and Expenditure statement, showing on receipt side the estimated budgeted amounts and on expenditure side the actual expenditure amounts and the difference thereof.
Standard sub-division:	Government Balance account, showing balances incurred on each account/activity.
Suspension:	Reduction on budget (Treasury may from time to time withhold or suspend any amount in an estimate of expenditure).
Virement:	Moving of budgeted funds from one account to another account within the same budget of the same office/ministry/agency. The utilization of a saving under one main division/sub division of a vote to defray an excess under another existing division of the same vote.
Unauthorised Expenditure:	Expenditure that exceeds the amount appropriated (budgeted) for a vote, main division or subdivision.
Underexpenditure:	Saving on the budget.
Miscellaneous Revenue:	All revenue collected and not having a specified revenue code.
Tender Board Exemptions:	To free from an obligation (Tender Board Regulations) to which others are subjected.
Commitments:	Funds reserved to acquire goods or services from a supplier.
Suspense accounts:	Is an account opened in the books of Government that records movement of transactions of a temporarily nature, for example salary deductions of housing instalments.
S&T Advance Suspense Account:	A suspense account reflecting the outstanding subsistence and travel advances.
Rejection Account:	A suspense account reflecting names and balances of all persons/companies that owe the money to the State.
Budget:	Is an estimation of the revenue and expenses over

	a specified future period of time.
Subsistence Advance:	Payment given in advance to an employee to reimburse accommodation, meal and incidental expenses, while on an official assignment.
Performance Information:	Measurement of an individual, group, organization, system or component which is collected, analysed and reported. (Includes Strategic plans, annual plans, performance agreements and personal development plans).
Key performance indicator (KPI):	A measurable value used to monitor and demonstrates how effectively an organization is achieving key business objectives.
International Standards of Supreme Audit Institutions (ISSAI):	Professional standards and best practice guidelines for public sector auditors, officially authorised and endorsed by the International Organisation of Supreme Audit Institutions (INTOSAI).
Types of Audit Opinions:	<p>Unqualified Opinion. In an unqualified report, the auditors conclude that the financial statements of your O/M/A's present fairly its affairs in all material aspects.</p> <p>Qualified Opinion. An auditor's report is qualified when there is either a limitation of scope in the auditor's work, or when there is a disagreement with management regarding application, acceptability or adequacy of accounting policies.</p> <p>Disclaimer Opinion. Auditors do not express an opinion on the financial position of a firm because they have not completed an examination of its accounts or the examination is not broad enough in scope to enable them to form an opinion.</p> <p>Adverse Opinion. The Financial statements of an O/M/A's do not fairly present its actual financial position and the required information was either not disclosed, or (if disclosed) was inadequately disclosed or was inaccurate.</p>

Reasonable Assurance:	It is when the audit conclusion is expressed positively, conveying that, in the auditor's opinion, the subject matter is or is not compliant in all material respects or, where relevant, that the subject matter information provides a true and fair view, in accordance with the applicable criteria.
Limited Assurance:	It is when the audit conclusion states that, based on the procedures performed; nothing has come to the auditor's attention to cause the auditor to believe that the subject matter is not in compliance with the criteria.
Direct reporting engagement:	It is when an auditor measures or evaluates the subject matter against the criteria. The auditor is responsible for producing the subject matter information. The auditor selects the subject matter and criteria, taking into consideration risk and materiality. By measuring the subject matter evidence against the criteria, the auditor is able to form a conclusion.
Attestation engagement:	It is when a responsible party (the entity) measures the subject matter against the criteria and presents the subject matter information, on which you, the auditor, then gather sufficient and appropriate audit evidence to provide a reasonable basis for forming a conclusion.
Subject matter:	Refers to the information, condition or activity that is measured or evaluated against certain criteria.
Materiality:	Is a concept or convention relating to the importance or significance of an amount, transaction, or discrepancy that affects the decision of the user.
OMA:	Office/Ministry/Agency

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
MINISTRY OF GENDER EQUALITY AND CHILD WELFARE
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020**

1. SECTION A: FINANCIAL AUDIT

1.1 UNQUALIFIED AUDIT OPINION

I have audited the financial statements of the Ministry of Gender Equality and Child Welfare for the financial year ended 31 March 2020, provided by the Accounting Officer as attached in Annexure A. These financial statements comprise the Appropriation account, Standard subdivisions and Departmental revenue for the financial year then ended, and notes to the financial statements.

In my opinion, the financial statements of the Ministry of Gender Equality and Child Welfare as at 31 March 2020 are prepared, in all material respects, in accordance with Section 12 & 13 of the State Finance Act, 1991 (Act 31 of 1991) and relevant legislation.

1.2 BASIS FOR UNQUALIFIED AUDIT OPINION

I conducted my audit in accordance with International Standards for Supreme Audit Institutions. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the entity in accordance with the Code of Ethics for Supreme Audit Institutions together with the ethical requirements that are relevant to my audit of the financial statements in Namibia and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 KEY AUDIT MATTERS

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

**2. SECTION B: COMPLIANCE AUDIT AND AUDIT OF PERFORMANCE INFORMATION
COMPLIANCE TO LAWS AND REGULATIONS**

2.1 SUBJECT MATTER: Financial performance and the use of appropriated funds

I have audited the financial performance and the use of appropriated funds of the Ministry of Gender Equality and Child Welfare for the financial year ended 31 March 2020.

2.2 Description of the subject matter information and audit scope

The audit aimed to determine whether the Ministry of Gender Equality and Child Welfare's financial performance and the use of its appropriated funds is in compliance with the Appropriation Act, 2019 (Act 2 of 2019); Appropriation Amendment Act, 2019 (Act 3 of 2019); State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015); Treasury Instructions and Public Procurement Regulations during the financial year ended 31 March 2020.

2.3 Audit objective

The objective of this compliance audit is to verify and assess the Ministry of Gender Equality and Child Welfare has complied with all laws and regulations that have an impact on the financial statements in accordance with the

ISSAIs. This audit is an attestation engagement where the Ministry presented the subject matter information on which the auditor then gathered sufficient and appropriate audit evidence to provide limited assurance in forming an opinion. In forming an opinion, the findings and recommendations are taken into consideration.

In addition, the objective of this audit is to verify and assess whether public funds have been used appropriately and lawfully, and to report issues of non-compliance so that corrective action is taken and compliance to laws and regulations is strengthened.

2.4 Audit criteria

The audit criteria of this compliance audit are derived from the following laws and regulations stated below:

- Appropriation Act, 2019 (Act 2 of 2019);
- Appropriation Amendment Act, 2019 (Act 3 of 2019);
- State Finance Act, 1991 (Act 31 of 1991);
- Procurement Act, 2015 (Act 15 of 2015);
- Treasury Instructions; and
- Public Procurement Regulations.

2.5 Summary of methods applied

I have audited the annual statements for the financial year ended 31 March 2020 submitted by the Accounting Officer in order to determine whether this information complied with laws and regulations that governs them.

2.6. OPINION ON THE SUBJECT MATTER

In my opinion, the Ministry of Gender Equality and Child Welfare's financial performance and use of appropriated funds is in compliance, in all material respects, with the State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015), Treasury Instructions, Public Procurement Regulations, Appropriation Act, 2019 (Act 2 of 2019); and Appropriation Amendment Act, 2019 (Act 3 of 2019). The evidence obtained is sufficient and appropriate to provide a basis for my conclusion that the subject matter is compliant, in all material respects, with the applicable criteria.

3 AUDIT OF PERFORMANCE INFORMATION

I have audited the performance information of the Ministry of Gender Equality and Child Welfare for the financial year ended 31 March 2020.

3.1 Description of the subject matter information and audit scope

A Performance Management System (PMS) is as a systematic process for achievement and improvement in obtaining results from an organization and its staff members by managing performance within an agreed framework consisting of objectives, outputs, key performance indicators (KPIs) and timeliness.

The primary function of the PMS is to enable Offices, Ministries and Agencies (OMAs) to achieve success in National Development Plans (NDP) and provide improvements in service delivery to the public.

The scoping of the key performance indicators was performed, by looking at the high-level statements, which are indicated in the Mandate of the Ministry of Gender Equality and Child Welfare and the 2017-2022 Strategic Plan. Key performance indicators were selected based on what would be significant to the intended users and their usefulness in assessing the entity's achievements in terms of its service performance objectives. The following two (2) KPIs were selected from the Directorate: Gender Equality and Research:

- Number of children placed in foster care
- Number of educators trained

3.2 Audit objective

The objective of the Key Performance Indicator (KPI) audit is to provide assurance on whether the reported performance information measured against key performance indicators is useful, reliable and evidence-based. Key performance indicators also provide the basis for the (OMAs) to inform the Parliament, the public and other stakeholders on its strategic priorities, programs, and projects.

The objective of this audit is also to provide reasonable assurance to Parliament, members of the general public and other relevant stakeholder whether the reported actual performance has actually occurred and is based on the selected criteria.

3.3 Audit criteria

In this audit, the performance information was tested against the following selected criteria:

- Compliance with legislative requirements;
- Usefulness;
- Reliability;
- Existence;
- Timeliness;
- Presentation;
- Measurability;
- Relevance;
- Consistency;
- Validity;
- Accuracy; and
- Completeness.

3.4 Summary of methods applied

Auditors reviewed the Strategic Plan, annual plan and Annual Performance Report to confirm whether the Strategic Plan objectives, targets and KPIs have been correctly cascaded to the Annual Plan and the selected key performance indicators for the year under review are reported in the Directorate quarterly reports and Annual Performance Report.

Furthermore, the audit team conducted interviews and reviewed documents to obtain information that pertains to the selected key performance indicators.

3.5 Conclusion on the subject matter

The audit found a satisfactory outcome on both performance indicators tested.

4 RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 12 & 13 of the State Finance Act, 1991, (Act 31 of 1991) and legislation, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible of overseeing the entity's financial

reporting process.

The management is also responsible for ensuring adherence to the Appropriation Act, 2019 (Act 2 of 2019), State Finance Act, (Act 31 of 1991), Public Procurement Act, (Act 15 of 2015), Appropriation Amendment Act, 2019 (Act 3 of 2019) Public Procurement Regulations and Treasury Instructions and to ensure that effective and efficient internal controls are implemented to enable compliance to the laws that governs the performance information.

5 AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs), will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

My powers and duties towards auditing and reporting on the financial statements and compliance to the subject matter are outlined under Section 25 (1) (c), Section 26 (1) and Section 27 (3) of the State Finance Act, 1991 (Act 31 of 1991).

As part of an audit in accordance with the International Standards for Supreme Audit Institutions, I exercise professional skepticism throughout the audit, I also;

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
- I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters

that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

- It is also my responsibility to express an opinion on whether the financial performance and the use of appropriated funds is, in all material respect is in compliance with the Appropriation Act, 2019 (Act 2 of 2019); Appropriation Amendment Act, 2019 (Act 3 of 2019), State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015); Treasury Instructions and Public Procurement Regulations. I have conducted the audit in accordance with International Standards for Supreme Audit Institutions (ISSAIs). Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the audited entity is in compliance with the authorities that govern the audited entity in the execution of its roles and responsibilities.

6 GENERAL INFORMATION

The financial statements, notes to the financial statements and general information provided by the Accounting Officer are attached as Annexure A.

The accounts were submitted timeously by the Accounting Officer to the Auditor-General on in terms of Section 13 of the State Finance Act, 1991.

7 ACKNOWLEDGEMENT

The co-operation and assistance by the management and staff of the Ministry of Gender Equality and Child Welfare during the audit is appreciated.

WINDHOEK, MARCH 2021



**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

2019/2020						2018/2019
Service	N\$	Authorized expenditure N\$	Actual expenditure N\$	Variations		Actual expenditure N\$
				Under-expenditure/ (Excess) N\$	Percentage %	
01. Office of the Minister:						
Original budget	5 599 000					
Plus: Virement	109 680	5 708 680	5 592 551.25	116 128.75	2.03	4 183 744.02
02. Administration and Planning:						
Original budget	126 978 000					
Less: Virement	(4 663 288)					
Less: Suspension	(5 000 174)	117 314 538	114 710 351.39	2 604 186.61	2.22	100 321 803.57
03. Gender Equality and Research:						
Original budget	28 563 000					
Less: Virement	(1 487 000)	27 076 000	26 368 753.23	707 246.77	2.61	21 577 819.96
04. Community Empowerment:						
Original budget	121 201 000					
Less: Virement	(371 000)					
Less: Suspension	(484 000)	120 346 000	112 504 360.73	7 841 639.27	6.52	37 886 964.28
05. Child Care Facilities and Protection:						
Original budget	14 906 000					
Less: Virement	(871 000)					
Less: Suspension	(894 000)	13 141 000	12 982 990.32	158 009.68	1.20	12 385 547.35
06. Child Care Services:						
Original budget	999 067 000					
Additional budget	88 038 174					
Plus: Virement	7 282 608					
Less: Suspension	(2 041 000)	1 092 346 782	1 090 789 912.98	1 556 869.02	0.14	1 024 746 371.49
Total		1 375 933 000	1 362 948 919.90	12 984 080.10	0.94	1 201 102 250.67

1.2 Standard subdivisions

Subdivision	2019/2020		2018/2019	
	Authorized expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration	133 206 829	132 511 515.40	695 313.60	127 319 072.22
002. employer's contribution to the G.I.P.F. and M.P.O.O.B.P.F	16 530 000	16 387 276.31	142 723.69	15 992 888.47
003. Other conditions of services	3 482 000	3 376 270.30	105 729.70	3 765 057.13
005. Employer's contribution to the Social security	504 380	498 218.28	6 161.72	474 203.14
Total	153 723 209	152 773 280.29	949 928.71	147 551 220.96
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	5 050 502	4 337 924.27	712 577.73	3 080 455.72
022. Materials and supplies	3 701 000	3 389 579.13	311 420.87	3 533 001.92
023. Transport	20 280 000	19 284 162.83	995 837.17	14 164 096.72
024. Utilities	15 001 000	14 770 078.86	230 921.14	14 597 721.96
025. Maintenance expenses	570 000	513 931.04	56 068.96	331 751.55
026. Property rental and related charges	-	-	-	2 010 812.61
027. Other services and expenses	1 111 000	977 106.51	133 893.49	751 381.51
028. Training course, symposiums and Workshops	954 000	892 769.46	61 230.54	337 595.06
029. Printing and advertisements	97 000	80 733.60	16 266.40	321 383.37
031. Politicians Entertainment	35 105	35 072.54	32.46	43 727.79
033. Office refreshment	93 800	91 658.57	2 141.43	89 848.28
034. Official entertainment/corporate gifts	111 000	10 968.71	100 031.29	34 967.60
038. Consultancy Fees	-	-	-	20 000.00
040. Security contracts	6 892 000	6 745 631.77	146 368.23	5 865 765.63
Total	53 896 407	51 129 617.29	2 766 789.71	45 182 509.72
Current expenditure: Subsidies and other current transfers				
041. Membership fees and subscriptions: International	200 000	199 999.97	0.03	3 406 000.00
044. Individuals and non-profit organizations	-	(31 349.27)	31 349.27	-
046. Subsidies to sub national bodies	56 682 700	49 269 321.01	7 413 378.99	-
048. Social grants subsidies	1 026 983 780	1 026 369 956.61	613 823.39	-
049. Support for non-profit organization	3 900 000	3 721 565.81	178 434.19	966 047 225.89
051. Subsidies public and departmental enterprises and private industries	5 000 000	4 800 000.00	200 000.00	35 907 688.79
Total	1 092 766 480	1 084 329 484.13	8 436 985.87	1 005 360 914.68
Total: Current expenditure	1 300 386 096	1 288 232 391.71	12 153 704.29	1 198 094 645.36
Capital expenditure: Acquisition of assets				
128. Capital Transfers for support for non-profit Organizations	1 217 000	832 910.93	384 089.07	-
Total	1 217 000	832 910.93	384 089.07	-
Total: Operational expenditure	1 301 603 096	1 289 065 302.64	12 537 783.36	1 198 094 645.36
Development:				
Capital expenditure: Acquisition of assets				
105. Feasibility studies, design and supervision	444 129	424 994.95	19 134.05	-
107. Construction, renovation and improvement	3 485 778	3 058 622.31	427 155.69	3 007 605.31
121. Government Organisation	70 400 000	70 400 000.00	-	-
Total: Development expenditure	74 329 907	73 883 617.26	446 289.74	3 007 605.31
GRAND TOTAL	1 375 933 000	1 362 948 919.90	12 984 080.10	1 201 102 250.67

1.3. Departmental revenue

Revenue for the financial year is as follows:

Revenue head	Estimate	Actual revenue 2019/2020	More/(Less) than estimated	Actual revenue 2018/2019
	N\$	N\$	N\$	N\$
Renting of halls	200 000	245 737.36	45 737.36	387 823.00
Private Telephone calls	-	900.00	900.00	900.00
Miscellaneous	100 000	4 068 309.36	3 968 309.36	2 978 994.24
Unclaimed cheques	-	-	-	(12 575.70)
Total	300 000	4 314 946.72	4 014 946.72	3 355 141.54

1.4 Notes to the audited financial statements

1.4.1 Appropriation account: Explanations of variations exceeding 2% between authorized and actual expenditure

Underexpenditure

Main division 01 – Office of the Minister (N\$ 116 128.75-2.03%)

The underspending is mainly on personnel expenditure due to provision for leave gratuity that could not be utilized before the closing of the financial year. The underexpenditure under subsistence and travelling allowance is due to the activities that were planned for March 2020 but could not take place due to Covid-19.

Main division 02- Administration and Planning (N\$ 2 604 186.61-2.22%)

The underspending on the operational budget was mainly on personnel expenditure, subsistence and travelling allowance, materials and supplies, transport, utilities, official entertainment and security contracts due to purchase orders issued for procurement of materials and supplies was cancelled due to Covid-19 State of Emergency. Invoices for advertisements and transport expenses were not submitted for payment before the financial year ended 31 March 2020. Invoices for security services for March 2020 were partly paid.

The underspending on the development budget is mainly on the following projects: Construction of Keetmanshoop Recreation Centre, Construction and Renovation of Regional and Constituencies Offices and Homes of Safety and Shelters due to cancellation of contracts and insufficient funds caused by the payment of outstanding invoices from the previous financial year.

Main division 03- Gender Equality and Research (N\$ 707 246.77-2.61%)

The underspending is mainly on subsistence and travelling allowance due to the cancellation of a trip to attend the 64th Session of Commission on the Status of Women (CSW) in New York that was planned to take place from February – March 2020. The conference was cancelled due to Covid-19. Subsidies to Sub-National Bodies under “Combatting of Trafficking in Persons”, “Gender Permanent Task Force” and “Women Economic Empowerment” as well as Subsidies to Public and Departmental Enterprises and Private Industries due to outstanding invoices for Government Garage were not issued to the Ministry before 31 March 2020, for the vehicles allocated and used during PAWO conference. Regional consultative and capacity building meetings on GBV and Trafficking in Person could not materialise due to unforeseen circumstances. The National Women Economic Empowerment Framework could not be printed as it was not approved by the Cabinet as planned.

Main division 04- Community Empowerment (N\$ 7 841 639.27-6.52%)

The underspending on the operational budget is mainly on subsistence and travelling allowance due to the validation on Early Childhood Development Educators on subsidy was only conducted to four (4) regions instead of seven (7) regions. Training on ECD Management Information System database system was not conducted for all Chief Community Liaison Officers as the system was not fully developed by the responsible company.

Other services and expenses due to Women in Business Association (WIBA) Seminar that was planned to take place from 09-11 March 2020 in Windhoek could not materialize. The procurement process was completed, however due to Covid-19 the Seminar was cancelled. Subsidies to Sub-National Bodies (European Union Budget Support) - Due to COVID-19 lock down, purchase orders issued for supply of teaching and learning materials for ECD were cancelled as some of the suppliers could not deliver the required goods on time, while others could not deliver at all as most of them were importing products from South Africa and China. The programme support encourage communities to enrol children in ECD. Mobilization meetings were only conducted in Otjozondjupa, Kavango West, Oshana, Ohangwena and Omusati regions out of the fourteen (14) regions due to unforeseen challenges.

The seven weeks ECD curriculum training conducted could not be completed.

1.4.2 Ministerial /departmental revenue explanations exceeding N\$ 200 000

Underestimation

Miscellaneous (N\$ 3 968 309.36)

The actual amount received for miscellaneous revenue was more than expected, due to the fact that the amount budgeted was only an estimation and the actual amount received, includes the refund on maintenance and foster parent grants, refund of housing overpayments and GIPF, Ministerial debt, Refund of air ticket, closing of bank account, refunds from Regional Councils and renting of halls from previous financial years.

2. GENERAL INFORMATION

2.1 Bank accounts

The Accounting Officer reported the following closing balances as at 31 March 2020:

Account name	Institution name	Balance as at 31 March 2020
		N\$
Gender Mainstreaming	Standard Bank	514 470.27
Country Programme Action Plan	Bank Windhoek	4 174.03
Rural Women's Economic Empowerment	Standard Bank	329 115.90

2.2 Bursary and study assistance

The Accounting Officer reported that the Ministry assisted five (5) staff members with an amount of N\$ 38 140.00 during the financial year under review.

2.3 Revenue outstanding

The Accounting Officer reported outstanding revenue amounting to N\$ 4 400.00 as at 31 March 2020.

2.4 Outstanding commitments

The Accounting Officer reported fifty (50) cases of outstanding commitments amounting to N\$ 3 677 264.23 as at 31 March 2020.

2.5 Outstanding subsistence advances

The Accounting Officer reported fifteen (15) cases of outstanding subsistence advances amounting to N\$ 112 740.12 as at 31 March 2020.

2.6 Debt to Government

The Accounting Officer reported outstanding debt to the Government amounting to N\$ 190 646.34 as at 31 March 2020.

2.7 Wellness

The Accounting Officer reported expenditure amounting to N\$ 47 939.56 in respect of wellness activities the year under review.

2.8 Suspense accounts

The final ledger shows the following ten (10) suspense account balances of the Ministry as at 31 March 2020 of which four (4) had debit balances and six (6) had credit balances:

Suspense account	Balance as at 31 March 2020
	Debit/(Credit)
	N\$
Receipts suspense	(24 017.26)
RD cheques	412.00
S&T advance suspense	48 938.43
Rejection account	(13 510.35)
Bills Payable	54 903.54
EFT	(57 082.38)
Social Security	(163.62)
Tax code	(5 825.26)
Pension Fund (GIPF)	(9 368.60)
Debt Establishment	663.71

2.9 Miscellaneous revenue

The Accounting Officer reported miscellaneous revenue for the year under review as follows:

Item	Amount
	N\$
Refund of maintenance grant	1 941 940.19
Refund of Housing allowance, GIPF and ministerial debt	18 958.28
Renting of hall	70 775.00
Tenders	49 372.00
Closing of bank accounts	17 171.79
Top-up cellphones	20 982.48
Refund from Regional Councils	1 942 558.39
Refund of air ticket	6 531.23
Total	4 068 309.36

2.10. Stock and annual stocktaking

The Accounting Officer reported the value of stock on hand amounting to N\$ 1 372 312.00.

2.11 Compensation payments

The Accounting Officer reported a payment of N\$ 242 608.50 in respect of claims against the State.

2.12 Capital projects

The Accounting Officer reported the following development for the year under review:

Nature of project	Nature of project	Total expenditure as at 31/03/ 2019	Approved appropriation 2019/2020	Actual expenditure 2019/2020	Total expenditure as at 31/03/2020	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Homes of Safety and Shelters	40 000 000	8 131 416.30	681 111	398 359.17	8 529 775.47	31/03/2022
Namibian Children's Homes	9 500 000	6 067 340.42	699 141	699 140.36	6 766 480.78	31/03/2022
Renovation of After School Centre	65 437 000	4 780 489.28	272 784	272 783.02	5 053 272.30	31/03/2022
Keetmanshoop Recreation Centre	86 834 000	8 607 624.06	2 098 210	2 024 319.42	10 631 943.48	31/03/2021
Renovation of Regional offices Nkurenkuru Community Empowerment Centre	138 773 000	46 164 379.23	178 661	89 015.29	46 253 394.52	31/03/2023
Construction of Model ECD Centres Nationwide	64 000 000	536 965.93	-	-	536 965.93	31/03/2022
Construction of ECD Centres Nationwide	13 000 000	-	13 000 000	13 000 000.00	13 000 000.00	31/03/2022
Construction of ECD Centres Nationwide	57 400 000	-	57 400 000	57 400 000.00	57 400 000.00	31/03/2020
TOTAL	474 944 000	74 288 215.22	74 329 907	73 883 617.26	148 171 832.48	

WINDHOEK, 2020-10-15

MS. E. LUSEPANI
ACCOUNTING OFFICER

